

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Lafayette Com School Corp (7875)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$7,507,118	\$7,642,725	\$7,448,222	\$7,810,817	1.0%	4.9%
Group Health Insurance	222	\$0	\$642,773	\$1,261,835	\$1,361,977	NA	7.9%
Non - Certified Salaries	120	\$602,988	\$534,755	\$577,800	\$641,517	1.6%	11.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$330,696	\$413,603	\$487,993	\$594,963	15.8%	21.9%
Social Security Certified	212	\$548,820	\$557,418	\$537,605	\$562,695	0.6%	4.7%
Teacher Retirement Fund, After 7-1-95	216	\$443,316	\$405,860	\$486,251	\$548,714	5.5%	12.8%
Computer Hardware	741	\$32,425	\$301,325	\$329,411	\$439,759	91.9%	33.5%
Operational Supplies	611	\$173,692	\$193,559	\$248,876	\$249,380	9.5%	0.2%
Textbooks	630	\$339,981	\$213,061	\$222,322	\$211,769	-11.2%	-4.7%
Severance/Early Retirement Pay	213	\$482,217	\$107,407	\$150,171	\$174,718	-22.4%	16.3%
Repairs and Maintenance Services	430	\$115,895	\$103,035	\$135,790	\$158,052	8.1%	16.4%
Other Professional and Technical Services	319	\$66,254	\$75,260	\$106,838	\$117,551	15.4%	10.0%
Other Group Insurance Authorized by Statute	224	\$115,967	\$105,252	\$105,168	\$111,362	-1.0%	5.9%
Nonlicensed Employees	136	\$58,966	\$58,648	\$56,921	\$84,429	9.4%	48.3%
Transfer Tuition to Other School Corps Within State	561	\$13,800	\$57,573	\$65,904	\$80,961	55.6%	22.8%
Content	747	\$11,876	\$42	\$0	\$79,413	60.8%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$155,052	\$109,154	\$82,378	\$74,814	-16.7%	-9.2%
Licensed Employees	135	\$132,862	\$172,391	\$32,603	\$59,107	-18.3%	81.3%
Social Security Noncertified	211	\$50,654	\$45,261	\$48,598	\$56,374	2.7%	16.0%
Instructional Programs Improvement Services	312	\$104,237	\$147,313	\$59,555	\$28,853	-27.5%	-51.6%
Public Employees Retirement Fund	214	\$41,629	\$30,306	\$28,503	\$26,261	-10.9%	-7.9%
Group Life Insurance	221	\$18,157	\$18,710	\$24,675	\$24,440	7.7%	-1.0%
Stipends	131	\$0	\$6,625	\$13,249	\$13,114	NA	-1.0%
Rentals	440	\$0	\$9,629	\$3,248	\$12,116	NA	273.1%
Other Supplies and Materials	615, 660 - 689	\$53,400	\$49,825	\$28,106	\$11,271	-32.2%	-59.9%
Travel	580	\$14,810	\$20,225	\$10,067	\$10,969	-7.2%	9.0%
Connectivity	744	\$7,010	\$14,301	\$22,489	\$7,218	0.7%	-67.9%
Professional Development	748	\$0	\$22,957	\$8,803	\$6,349	NA	-27.9%
Equipment	730	\$75,404	\$1,473	\$559	\$6,088	-46.7%	989.5%
Dues and Fees	810	\$5,438	\$5,041	\$12,721	\$5,076	-1.7%	-60.1%
Other Employee Benefits	241 - 290	\$88,561	\$59,144	\$0	\$0	-100.0%	NA
Instruction Services	311	\$7,235	\$0	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$0	\$20,373	\$0	\$0	NA	NA
Library Books	640	\$43,461	\$35,053	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$1,182,909	\$744,062	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$81	\$37	\$0	\$0	-100.0%	NA
Food Purchases	614	\$618	\$0	\$0	\$0	-100.0%	NA
Telephone	531	\$9	\$3	\$0	\$0	-100.0%	NA
Periodicals	650	\$2,454	\$3,476	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Lafayette Com School Corp (7875)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Data Processing Services	316	\$485	\$2,948	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$76	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$35,941	\$27,356	\$0	\$0	-100.0%	NA
Other Communication Services	533 - 539	\$5,508	\$2,037	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$12,870,006	\$12,959,994	\$12,596,662	\$13,570,126	1.3%	7.7%
Student Instructional Support							
Certified Salaries	110	\$874,239	\$793,830	\$1,003,217	\$1,028,584	4.1%	2.5%
Non - Certified Salaries	120	\$470,932	\$537,890	\$440,791	\$445,888	-1.4%	1.2%
Group Health Insurance	222	\$0	\$143,066	\$299,041	\$310,601	NA	3.9%
Teacher Retirement Fund, After 7-1-95	216	\$72,051	\$72,522	\$95,278	\$90,236	5.8%	-5.3%
Social Security Certified	212	\$57,826	\$61,519	\$79,393	\$79,829	8.4%	0.5%
Severance/Early Retirement Pay	213	\$40,301	\$54,297	\$56,817	\$58,112	9.6%	2.3%
Public Employees Retirement Fund	214	\$41,652	\$36,844	\$40,549	\$46,008	2.5%	13.5%
Stipends	131	\$0	\$19,050	\$34,100	\$34,257	NA	0.5%
Social Security Noncertified	211	\$38,374	\$39,406	\$32,459	\$33,016	-3.7%	1.7%
Other Group Insurance Authorized by Statute	224	\$16,707	\$19,660	\$21,335	\$21,412	6.4%	0.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,116	\$7,804	\$8,114	\$10,697	4.1%	31.8%
Other Professional and Technical Services	319	\$7,179	\$6,190	\$5,679	\$6,802	-1.3%	19.8%
Operational Supplies	611	\$3,721	\$3,712	\$5,844	\$4,007	1.9%	-31.4%
Group Life Insurance	221	\$2,505	\$2,582	\$3,781	\$3,225	6.5%	-14.7%
Travel	580	\$63	\$45	\$0	\$222	37.0%	NA
Overtime Salaries	140	\$0	\$0	\$0	\$181	NA	NA
Instructional Programs Improvement Services	312	\$809	\$0	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$215,474	\$140,086	\$0	\$0	-100.0%	NA
Professional Development	748	\$0	\$0	\$611	\$0	NA	-100.0%
Student Instructional Support Total		\$1,850,949	\$1,938,502	\$2,127,009	\$2,173,077	4.1%	2.2%
Overhead and Operational							
Non - Certified Salaries	120	\$1,603,034	\$1,654,098	\$1,789,069	\$2,087,407	6.8%	16.7%
Group Health Insurance	222	\$0	\$238,103	\$507,019	\$482,712	NA	-4.8%
Light and Power - Other Than Heating and Cooling	625	\$104,056	\$291,660	\$496,647	\$479,474	46.5%	-3.5%
Food Purchases	614	\$396,293	\$423,120	\$417,121	\$415,195	1.2%	-0.5%
Certified Salaries	110	\$298,855	\$315,464	\$421,691	\$376,706	6.0%	-10.7%
Student Trans. Purch. From Another IN School Corp. Within Stat	511	\$230,595	\$310,430	\$310,755	\$319,905	8.5%	2.9%
Severance/Early Retirement Pay	213	\$120,913	\$320,350	\$207,116	\$284,933	23.9%	37.6%
Other Supplies and Materials	615, 660 - 689	\$61,957	\$58,946	\$392,360	\$245,757	41.1%	-37.4%
Repairs and Maintenance Services	430	\$114,033	\$181,514	\$231,493	\$177,602	11.7%	-23.3%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Lafayette Com School Corp (7875)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Transportation Services	510	\$140,315	\$169,949	\$125,578	\$139,963	-0.1%	11.5%
Operational Supplies	611	\$171,808	\$167,046	\$132,674	\$136,421	-5.6%	2.8%
Social Security Noncertified	211	\$118,693	\$128,098	\$133,637	\$133,211	2.9%	-0.3%
Heating and Cooling for Buildings - Gas	622	\$61,615	\$118,620	\$108,303	\$128,277	20.1%	18.4%
Water and Sewage	411	\$60,154	\$72,243	\$79,112	\$118,381	18.4%	49.6%
Vehicles	731	\$0	\$0	\$0	\$114,624	NA	NA
Insurance	520	\$151,299	\$140,841	\$92,798	\$113,749	-6.9%	22.6%
Other Professional and Technical Services	319	\$13,070	\$21,434	\$44,805	\$103,484	67.7%	131.0%
Board of Education Services	318	\$52,125	\$23,540	\$43,440	\$84,177	12.7%	93.8%
Gasoline and Lubricants	613	\$81,968	\$89,167	\$93,661	\$71,436	-3.4%	-23.7%
Workers Compensation Insurance	225	\$0	\$31,515	\$56,099	\$69,776	NA	24.4%
Stipends	131	\$0	\$25,230	\$64,911	\$61,315	NA	-5.5%
Dues and Fees	810	\$13,788	\$16,778	\$20,186	\$57,156	42.7%	183.1%
Instructional Programs Improvement Services	312	\$5,960	\$9,457	\$41,676	\$39,532	60.5%	-5.1%
Telephone	531	\$38,446	\$39,523	\$34,833	\$38,115	-0.2%	9.4%
Public Employees Retirement Fund	214	\$36,584	\$34,528	\$41,288	\$33,335	-2.3%	-19.3%
Professional Development	748	\$0	\$0	\$13,208	\$32,434	NA	145.6%
Equipment	730	\$280	\$9,500	\$21,801	\$28,796	218.5%	32.1%
Social Security Certified	212	\$20,783	\$23,013	\$30,749	\$28,381	8.1%	-7.7%
Travel	580	\$39,048	\$32,683	\$38,279	\$26,587	-9.2%	-30.5%
Board Member Compensation	115	\$14,000	\$14,000	\$12,000	\$24,700	15.3%	105.8%
Other Group Insurance Authorized by Statute	224	\$16,188	\$23,805	\$23,377	\$22,214	8.2%	-5.0%
Bank Service Charges	871	\$6,257	\$9,135	\$12,507	\$19,382	32.7%	55.0%
Overtime Salaries	140	\$0	\$8,320	\$17,033	\$18,611	NA	9.3%
Computer Hardware	741	\$1,258	\$1,685	\$423	\$11,592	74.2%	2640.9%
Postage and Postage Machine Rental	532	\$11,058	\$10,655	\$11,132	\$10,523	-1.2%	-5.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,449	\$6,611	\$10,351	\$9,908	11.3%	-4.3%
Nonlicensed Employees	136	\$750	\$461	\$4,088	\$9,171	87.0%	124.4%
Entertainment	240	\$0	\$3,404	\$5,866	\$8,614	NA	46.9%
Textbooks	630	\$0	\$1,984	\$3,659	\$6,316	NA	72.6%
Group Life Insurance	221	\$4,565	\$5,731	\$5,997	\$5,594	5.2%	-6.7%
Tires and Repairs	612	\$4,318	\$12,905	\$4,160	\$3,710	-3.7%	-10.8%
Advertising	540	\$6,462	\$2,933	\$4,721	\$3,250	-15.8%	-31.2%
Official Bond Premiums	525	\$247	\$1,777	\$1,350	\$1,350	52.9%	0.0%
Unemployment Insurance	230	\$12,134	\$13,782	\$4,220	\$945	-47.2%	-77.6%
Awards	875	\$37,620	-\$961	\$1,319	\$309	-69.9%	-76.6%
Removal of Refuse and Garbage	412	\$2,714	\$3,008	\$607	\$192	-48.4%	-68.4%
Periodicals	650	\$850	\$1,541	\$1,302	\$174	-32.7%	-86.6%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$30	\$3	\$50	NA	1872.6%
Heating and Cooling for Buildings - Electricity	621	\$360,034	\$126,506	\$0	\$0	-100.0%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Lafayette Com School Corp (7875)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Miscellaneous Objects	876 - 899	\$883	\$27,114	\$1,113	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$77	\$98	\$74	\$0	-100.0%	-100.0%
Staff Services	314	\$9,100	\$0	\$0	\$0	-100.0%	NA
Other Purchased Property Services	490 - 499	\$32,652	\$0	\$0	\$0	-100.0%	NA
Rentals	440	\$91,822	\$72,000	\$0	\$0	-100.0%	NA
Printing and Binding	550	\$13,945	\$11,056	\$5,316	\$0	-100.0%	-100.0%
Group Accident Insurance	223	\$253,266	\$192,939	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$0	\$576	\$0	\$0	NA	NA
Overhead and Operational Total		\$4,822,318	\$5,497,944	\$6,120,923	\$6,585,442	8.1%	7.6%
Non Operational							
Redemption of Principal	831	\$3,173,754	\$3,368,567	\$3,962,034	\$3,047,607	-1.0%	-23.1%
Repairs and Maintenance Services	430	\$287,608	\$1,261,388	\$1,770,479	\$990,792	36.2%	-44.0%
Other Professional and Technical Services	319	\$419,770	\$371,055	\$361,162	\$793,217	17.2%	119.6%
Interest	832	\$972,858	\$882,285	\$794,569	\$646,844	-9.7%	-18.6%
Equipment	730	\$338,138	\$384,647	\$456,484	\$402,337	4.4%	-11.9%
Non - Certified Salaries	120	\$0	\$179,368	\$118,087	\$132,790	NA	12.5%
Certified Salaries	110	\$144,462	\$88,618	\$162,474	\$121,468	-4.2%	-25.2%
Connectivity	744	\$0	\$29,839	\$32,906	\$15,186	NA	-53.8%
Operational Supplies	611	\$6,308	\$8,573	\$31,442	\$15,151	24.5%	-51.8%
Nonlicensed Employees	136	\$129,027	\$13,932	\$8,745	\$11,220	-45.7%	28.3%
Teacher Retirement Fund, After 7-1-95	216	\$15,205	\$15,719	\$14,510	\$10,928	-7.9%	-24.7%
Social Security Certified	212	\$12,705	\$15,236	\$11,845	\$10,327	-5.0%	-12.8%
Social Security Noncertified	211	\$9,562	\$10,375	\$9,262	\$9,957	1.0%	7.5%
Improvements Other Than Buildings	715	\$42,429	\$22,134	\$20,270	\$3,155	-47.8%	-84.4%
Group Health Insurance	222	\$0	\$0	\$0	\$2,879	NA	NA
Severance/Early Retirement Pay	213	\$912	\$1,636	\$3,478	\$2,657	30.6%	-23.6%
Rentals	440	\$596	\$1,147	\$1,251	\$792	7.4%	-36.7%
Public Employees Retirement Fund	214	\$0	\$0	\$855	\$770	NA	-9.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,502	\$4,135	\$641	\$495	-24.2%	-22.8%
Other Group Insurance Authorized by Statute	224	\$923	\$0	\$0	\$205	-31.3%	NA
Group Life Insurance	221	\$171	\$0	\$0	\$54	-25.2%	NA
Construction Services	450	\$247,071	\$164,130	\$0	\$0	-100.0%	NA
Buildings	720	\$381,599	\$9,872	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$30,537	\$90,860	\$0	\$0	-100.0%	NA
Other Technology Hardware	746	\$53,353	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$1,453	\$0	\$0	\$0	-100.0%	NA
Licensed Employees	135	\$26,572	\$1,190	\$0	\$0	-100.0%	NA
Vehicles	731	\$0	\$68,262	\$23,560	\$0	NA	-100.0%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Lafayette Com School Corp (7875)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Dues and Fees	810	\$0	\$0	\$5,000	\$0	NA	-100.0%
Bank Service Charges	871	\$800	\$400	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$124,647	\$0	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$10,614	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$6,432,577	\$6,993,365	\$7,789,055	\$6,218,829	-0.8%	-20.2%
Grand Total		\$25,975,849	\$27,389,805	\$28,633,648	\$28,547,473	2.4%	-0.3%